condition and requirements of the County in general and make such special examinations and reports as the County Commissioners may require. He shall have full power to suspend work being done by contract if in his judgment the same is not being done in accordance to the contract and the County Commissioners when work is done by contract shall make no payment except upon the written certificate of the Road Engineer that said work has been done in conformity with such contract. The said Road Engineer shall annually, within ninety days after the beginning of each fiscal year make a written report to the said County Commissioners covering the condition of the county roads and bridges and the improvements that have been made in the twelve months ending on the last day of the preceding fiscal year. Said report shall contain a concise statement of the amount of money expended from each district fund and from the General Road and Bridge Fund and for what items, which concise statement shall be published by the County Commissioners in one or more newspapers published in Washington County. At least thirty days before the end of each fiscal year the Road Engineer of Washington County shall submit a written report or budget, supplemented with plats as he may see fit, to the County Commissioners of Washington County which report or budget shall embrace a comprehensive plan of road and bridge work, repair and construction in Washington County for the ensuing fiscal year, showing approximately the several district funds, and the General Road and Bridge Fund and other available funds, how they are to be expended and the character of the repairs, and the new construction, and the estimated cost of each item, and what proportion of the road money is for new construction, and what proportion is for maintenance, and repairs, and what proportion is set apart and reserved for salaries, incidentals and contingencies. Notice of the filing of said report, embracing said comprehensive plan of road work for the ensuing fiscal year, shall be published by the County Commissioners in one or more newspapers published in Washington County, the first publication to be within one week of the filing of said report and containing a notice that the said County Commissioners will hold not less than two meetings, naming the time and place thereof, during the said thirty day period prior to the end of the year for the purpose of receiving and hearing recommendations, suggestions, or objections of any taxpayer of Washington County in regard to any matter or thing contained in the said plan. Said County Commissioners at the conclusion of the last of said meetings and on or before the first day of the new fiscal year thereafter, shall have power to reduce or modify any item in the said comprehensive plan of the said Road Engineer; but the said comprehensive plan as submitted or as reduced or modified by the said County Commissioners on or before the said first day of the new fiscal year, shall be binding on the said County Commissioners during the ensuing fiscal year, and it shall be the duty of the said Road Engineer to see that the said plan is carried out in every particular. The Road Engineer of Washington County, with the approval of the County Commissioners, shall be and he is hereby authorized to withdraw an amount not to exceed 15% of any allowance for any work named in